

UNITED STATES COURT OF FEDERAL CLAIMS

Case No. 23-2042 T

SARA L. WOOD
Plaintiff,

v.

UNITED STATES OF AMERICA
Defendant,

COMPLAINT FOR REFUND OF TAXES

1. Jurisdiction if founded under 28 U.S.C. §1491 and 26 USC §7422.
2. Plaintiff is a citizen of the United States residing at 1297 James Road, Pennsburg, PA 18073.
3. Plaintiff was a contractor for a company known as Metropolitan Credit Union Management Association.
4. On or about April, 2020 she filed her Federal Income Tax return for 2019 showing a refund due of \$1,809.
5. She has received no notice of disallowance from the Internal Revenue Service and has not received a refund.
6. On or about October, 2021, she filed her Federal Income Taxes for 2020 showing a refund due of \$2,046.
7. She has not received a Notice of Disallowance or the refund.
8. Instead she has been notified that her refund was diverted to the year 2019 for alleged deficiencies in tax arising from an erroneously filed 1099-K. (Exhibits A and B are attached

hereto and incorporated by reference herein).

9. On or about October, 2022, Taxpayer filed her 2021 tax return showing a refund due of \$2,068.

10. She has not received a Notice of Disallowance or the refund.

11. For the year 2018, this identical issue was litigated in the Tax Court and the Court ruled that there was no deficiency in tax. (Exhibit C is attached hereto and incorporated by reference herein).

12. Plaintiff also filed an Amended 2019 return in 2021 which showed the identical refund due of \$1,809.

13. The Defendant has failed and refused to correct its records and refund her monies.

14. The total amount due is \$5,925.

15. Plaintiff has exhausted her administrative remedies.

16. The Government's position is not substantially justified.

Wherefore, Plaintiff demands judgment against the United States in the sum of \$5,925, plus interest, costs, and attorneys fees.

Respectfully Submitted,
Sara L. Wood
By Counsel

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